

**Special Accounts Management Strategy
Implementation Work Plan**

Strategy Priority	Activity	Office	Due Date	June 2010 Update	December 2010 Update	July 2011 Update
Coordination & Transparency	Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information	OSRE OSRTI OCFO	Ongoing	OSRE has updated the Special Accounts page on the EPA Internet with a link to the FY 2011 Congressional Justification. Development of an EPA Special Accounts Topic page on the EPA Internet is on hold until more guidance is provided on EPA's efforts to update the website.	Development of an EPA Special Accounts Topic page on the EPA Internet is on hold until more guidance is provided on EPA's efforts to update the website.	Development of an EPA Special Accounts Topic page on the EPA Internet is on hold until more guidance is provided on EPA's efforts to update the website.
	Report Special Account Financial and Planning Data Publicly	OSRTI OSRE OCFO Lead	1st Monday in February each year	SA financial and planning information was reported in EPA's FY 2011 Annual Performance Plan and Congressional Justification on February 1, 2010.	SA financial and planning information will be reported in EPA's FY 2012 Annual Performance Plan and Congressional Justification.	SA financial and planning information was reported in EPA's FY 2012 Annual Performance Plan and Congressional Justification, released on February 14, 2011.
	Senior Management Committee Semi-annual Meetings	OSRTI OSRE OCFO Lead Regions	Ongoing	Committee met December 3, 2009.	Committee met July 8, 2010. A follow-up meeting was held on August 18, 2010 to further discuss the FY 2011 recertification policy for appropriated funds made available from special account reclassifications.	Committee met May 26, 2011 to discuss the recertification policy for appropriated funds made available from special account reclassifications for FY 2012. After discussion with OSWER senior management, it was decided to retain the current recertification policy through FY 2012. In FY 2013, special account reclassifications will be subject to the 75% National Pool/25% Region split in alignment with other recertifications for the Remedial and Removal programs.
					Committee met December 15, 2010.	Committee is scheduled to meet July 28, 2011 for their semi-annual meeting.
	Headquarters Review of Regional Reclassification and Closeout Memos	OSRTI OSRE Regions	As memos are received	OSRTI and OSRE have received 38 draft notification memos for review as of June 28, 2010.	OSRTI and OSRE received and reviewed 55 final notification memos for reclassification, transfers to the Trust Fund, and account closeouts in FY 2010.	OSRTI and OSRE have reviewed 25 draft or final notification memos for review as of July 11, 2011. In addition, OSRTI and OSRE have been cc'd on 15 email notifications for actions less than \$200K since issuance of the April 22, 2011 sample notification memos. Staff will review a sample of email notifications at year end to ensure compliance with guidance.
	Respond to External Inquiries	OSRTI OSRE OCFO Regions	As inquiries occur	Regions, OCFO, and OSWER reviewed OIG's discussion draft audit report on Federal Advances and Federal Special Accounts. OIG issued a final report on March 31, 2010 which required a response in 90 calendar days. OFM took the lead in writing this response.	OCFO responded to the OIG's March 31, 2010 final report on Federal Advances and Federal Special Accounts on June 28, 2010. The OIG accepted EPA's corrective actions to address recommendations in the report. EPA's corrective actions for this report are included as part of this work plan.	OIG recommendation 1(f) was completed on June 24, 2011. All recommendations from the OIG's March 2009 report have been addressed.
				On February 24, 2010, EPA received Questions for the Record (QFRs) from the FY 2011 House Appropriations Subcommittee Hearing. OSRTI and OCFO received and responded to the QFRs. OCFO coordinated the responses through OMB and submitted responses to the Committee on April 13, 2010.	EPA received notification of a new GAO assignment on Superfund Special Accounts on October 19, 2010. An entrance conference was held on October 29, 2010.	Senior Management Committee staff have responded to GAO questions as part of their review of Superfund special accounts. GAO also interviewed staff in all 10 regions in May 2011.
						SASMC staff provided a briefing to OMB on special accounts and management efforts on February 24, 2011 at the request of OMB.
	OSRE/OSRTI Bi-weekly Meetings	OSRE OSRTI	Ongoing	Meetings are regularly held every other Thursday where special account topics are discussed as needed.	Meetings are regularly held every other Thursday where special account topics are discussed as needed.	OSRTI and OCFO staff prepared responses to Questions for the Record received in March 2011 regarding special accounts.
	Update Special Account Management Strategy	OSRTI OSRE OCFO Regions	January 2011	The Management Strategy is to be updated 2 years after issuance (which would be January 2011). We plan to start work on this activity in the Summer 2010.	The Management Strategy is currently being updated and is to be completed by January 31, 2011.	OSRTI, OSRE, and OCFO prepared a response to a letter from Senator Inhofe received May 24, 2011 regarding the unobligated balance in the Superfund Trust Fund. The vast majority of unobligated resources in the Trust Fund are available special account funds.
	Report on Annual Activities of the SASMC	OSRTI	Annually	OSRTI issued on March 17, 2010 a report to EPA senior managers on the activities of the SASMC in 2009, as required by the charter establishing the SASMC.	OSRTI will report by March 31, 2011 to EPA senior managers on the activities of the SASMC in 2010.	Meetings are regularly held every other Thursday where special account topics are discussed as needed.
						An updated Management Strategy for 2011-2012 was issued February 7, 2011.
						OSRTI issued on March 21, 2011 a report to EPA senior managers on the activities of the SASMC in 2010, as required by the charter establishing the SASMC.

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SA Use & Planning Efforts	Maintain CERCLIS Special Account Management Screens	OSRTI OSRE	Ongoing	OSRTI is working with OSRE and Regions to update the CERCLIS planning screen with additional financial information. Regions reviewed the proposed CERCLIS screen revisions in February 2010. The updated screen was released June 21, 2010 and includes unliquidated obligations and provides financial and planning information by fund code. The CERCLIS Instruction Guide was updated in June 2010 in preparation for FY 2011 work planning to reflect the new fields.	The special account planning screen in CERCLIS is updated with additional planning fields to reflect the recently issued Guidance on Planning and Using Special Accounts. The revised screen was issued as part of the December 2010 CERCLIS release.	The Instruction Guide for the CERCLIS Special Account Management Screen was updated February 1, 2011 to include instructions for planning fields added to the CERCLIS screen in December 2010. The Instruction Guide was further updated June 15, 2011 in preparation for FY 2012 summer work planning.
	Update CERCLIS Special Account Planning Data	Regions	At least twice a year	Regions entered FY 2010 mid-year data in CERCLIS by March 26, 2010. Mid-year calls between HQ and Regions were held April 26 - May 11.	Regions entered preliminary FY 2011 work planning data in CERCLIS from July 1 - July 22, 2010. Work planning calls between HQ and Regions were held August 24 - September 2.	Regions entered FY 2011 mid-year planning data March 8 - March 29, 2011. Mid-year calls were held May 10 - May 19, 2011.
				Regions will enter initial FY 2011 work planning data July 1 - July 22, 2010.	Regions entered final FY 2011 special account planning data in CERCLIS October 1 - October 18, 2010.	Regions entered FY 2012 special account preliminary work planning data in CERCLIS July 1 - July 22, 2011. Work planning calls between HQ and regions will be held end of August 2011.
	Exploring Special Account Uses	OSRTI OSRE OCFO Regions	As issues arise			OSRTI is developing a process to use special account funds in support of site-specific analytical work conducted through the Contract Lab Program. A reimbursement pilot was done in FY 2010, and regional buy-ins using special account funds is current being piloted for 3rd and 4th quarter FY 2011.
						The Office of General Counsel is researching the use of CERCLA authorities for response actions at RCRA corrective action sites. The SASMC will receive an update on this research after OGC has completed their research.
						OSRE is researching the viability of providing special account funds to ATSDR for conducting public health assessments at Superfund Alternative Approach sites. The SASMC will receive an update on this research at their July 28, 2011 meeting.

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Monitoring SAs	Develop and Review Standard Special Accounts Planning and Use Reports	OSRTI OSRE OCFO Regions	Ongoing	Special Account Audit reports for CERCLIS planning data were developed and hung in ReportLink on March 9, 2010 in preparation for FY 2010 mid-years.	ReportLink reports for special accounts at sites with settlement negotiations underway or planned will be developed January 2011.	Special account reports in ReportLink were updated March 2011 to reflect additional fields added to the CERCLIS special account planning screen in December 2010.
				ReportLink reports for special accounts have been modified to reflect the new fields in CERCLIS of unliquidated obligations and fund codes.	Existing ReportLink reports will be modified, and new ones developed, January 2011 to reflect the revised CERCLIS screen to be released December 2010, and ensure monitoring of the SA Planning and Use Guidance.	
				The status of planned FY 2010 reclassifications and Trust Fund transfers were provided to the Committee and regional SF Division Directors on January 22, 2010 and May 5, 2010.	The status of planned FY 2010 reclassifications and Trust Fund transfers were provided to the Committee and regional SF Division Directors on August 18, 2010. OSRTI provided the final status of FY 2010 actions and planned FY 2011 actions to the regional SF DDs on November 10, 2010.	
	Develop and Implement Special Accounts Data Monitoring Plan	OSRTI OSRE	Ongoing	FY 2010 mid-years were conducted consistent with the Data Monitoring Plan.	FY 2011 work planning was conducted consistent with the Data Monitoring Plan.	FY 2011 mid-years were conducted consistent with the Data Monitoring Plan.
					The Data Monitoring Plan underwent review and was updated in November 2010.	OSRTI and OSRE are developing a checklist to document Headquarters review of special account planning data.
	Conduct Special Accounts Work Planning and Mid-Year Reviews	OSRTI OSRE Regions	Twice a year	FY 2010 mid-year reviews were conducted in April/May 2010.	FY 2011 work planning discussions were conducted August 24-September 2.	FY 2011 mid-year discussions were conducted May 10 - May 19.
					OSRTI and OSRE provided their analysis of the data to the SASMC for the December 2010 meeting.	OSRTI and OSRE provided analysis of the mid-year special account planning data to the SASMC for the July 2011 meeting.
	Regularly Analyzing the "Oldest Accounts"	OSRTI OSRE	At least twice a year	OSRTI and OSRE analyzed accounts 10 years old or more as part of FY 2010 mid-year reviews. There are 137 open accounts that are 10 years old or more as of March 2010.	OSRTI and OSRE analyzed accounts 10 years old or more as part of FY 2011 work planning. There are 167 open accounts that are 10 years old or more as of October 2010.	OSRTI and OSRE analyzed accounts 10 years old or more as part of the FY 2011 mid-years. There are 162 open accounts that are 10 years old or more as of March 8, 2011.
	Develop Controls to Monitor Negative Available Balances	OCFO	9/30/2010	OFS and OFS have developed controls to monitor negative available balances in special accounts.	OFS conducted quarterly reviews of negative balances in special accounts and notified regions July 2010 and September 2010 of steps required to correct the negative balances.	OFS conducted quarterly reviews of negative balances in special accounts and notified regions April 2011 of steps required to correct the negative balances.
	Reevaluate \$88.4 Million Held for Potential Future Use	OSRTI OSRE	At least twice a year	OSRTI and OSRE reviewed these accounts at FY 2010 mid-year reviews and agreed with the use of these funds.	OSRTI and OSRE reviewed these accounts at FY 2011 work planning reviews and agreed with the use of the funds.	OSRTI and OSRE reviewed these accounts and found their planned use of funds is consistent with the 2010 SA Planning and Use guidance. Documentation describing the site factors and planned use of funds was completed June 24, 2011, closing out recommendation 1(f) from the OIG's March 2009 report.
	Conduct a Baseline Review of Federal Special Accounts	OCFO	12/31/10	N/A	OFS, on behalf of the Special Accounts Senior Management Committee, completed a baseline review of Federal SAs by December 31, 2010.	N/A
	New Financial System	OCFO OSRTI Lead Regions	10/1/12			OSRTI, OCFO, and the Lead Regions are working with OCFO/OTS to ensure comprehensive special account information will be available after the transition to the new financial system.

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Regional Support, Guidance & Training	Special Accounts Training	OSRTI OSRE OCFO Regions	Ongoing	The IMC/BC meeting has been moved to an 18 month schedule. The next meeting will be in the Fall 2010.	The Superfund Focus Forum meeting was held November 3-4, 2010. Regions were provided an update on recent SA activities.	The Superfund Information and Resources Management Conference was held May 3-5, 2011. Regions were provided an update on recent and upcoming SA activities.
				OSWER, OECA, OCFO, and the Regions attended the 2010 National Special Accounts meeting on May 20, 2010.		OSWER, OECA, OCFO, and the Regions attended the 2011 National Special Accounts Meeting on June 27, 2011.
						The Budget Technical Workshop was held April 5-7, 2011. OB and OSRTI provided Regional and HQ budget staff with an update on recent budget policies and role of the budget community to utilize SA resources.
						OSRTI and OSRE provided special account training to Region 3 finance, enforcement, and program staff on July 20, 2011.
						OSRTI and OSRE provided special account training to Region 7 remedial project managers, on-scene coordinators, finance, legal, and enforcement staff via video-conference and tele-conference on February 28, 2011 and March 7, 2011.
	Identify and Prioritize Additional Guidance or Reference Documents for Completion or Development	OSRTI OSRE OCFO Regions	Ongoing	The Committee was provided an update on the documents identified in March 2009. Three new documents were identified in December 2009 for development. Those were (1) annual report from OSRTI to EPA senior managers, (2) procedures for reclassifying SF expenditures, and (3) reissuing sample SA memos for notifying HQ of certain actions. At the December 2009 meeting the Committee agreed that more research was needed before issuing a document on charging benefits and leave to special accounts.	The Committee was provided an update on the status of documents under development at the July 8, 2010 meeting and December 15, 2010 meeting. The documents currently underway include: 1) Reclassification fact sheet, 2) Special Accounts Management Strategy, 3) annual report from OSRTI to EPA senior managers on SASMC activities, 4) Re-issuing Special Account Sample Memos, and 5) Financial Management of Special Accounts (RMDS Ch. 15). The SA Planning and Use Guidance was issued on September 28, 2010. The FY 2011 Deobligation Recertification Guidance was issued on November 1, 2010. Staff will determine if a clarification on only the amount estimated to be needed for future work should be placed in a special account can be incorporated into RMDS Ch. 15.	Documents that have been issued include 1) SA Management Strategy for 2011-2012 (February 2011), 2) SA Appendix in EPA's FY 2012 Congressional Justification (February 2011), 3) SASMC Annual Report to EPA Senior Managers (March 2011), 4) Model Notifications for Milestone SA Transactions (April 2011), 5) Frequently Asked Questions Database (June 2011), 6) Reclassification Fact Sheet (June 2011), and 7) Closeout Checklist Fact Sheet (June 2011). Documents to be issued in calendar year 2011 are 1) Financial Management of Special Accounts (RMDS Ch. 15), and 2) FY 2012 Deobligation Recertification Guidance. In addition, staff are evaluating if instructions are needed to identify available appropriated expenditures for reclassification and steps required to process reclassification in the new financial system environment.
	Development of a Fact Sheet on the Proper Retaining of Funds for Future Use	OSRTI	3/31/2010 9/30/2010	A draft of the guidance document was entered in the OIG's tracking system on March 30, 2010 to respond to the OIG corrective action milestone. The draft guidance document was sent to regional SF Division Directors and SASMC on April 26, 2010 for review and comment. The final document will be completed by September 30, 2010.	The document, Guidance on Planning and Using Special Account Funds, was issued by OSRTI and OSRE on September 28, 2010.	N/A
	Review Reclassification, Transfer to the Trust Fund, and Closeout Processes	OSRTI OSRE OCFO Regions	December 31, 2010	N/A	OSRTI reviewed the completion of planned reclassifications, transfers to the Trust Fund, and account closures as part of its 2010 FMFIA program review strategy. The review was finalized on December 21, 2010. The Committee approved the following actions to be implemented to improve the SA reclassifications, transfer to the Trust Fund, and account closure processes: 1) Streamline site background information in memos, 2) Require HQ notification for reclassifications/TF transfers greater than \$200K (review sample of actions less than \$200K each year), 3) Develop budget structure crosswalk, 4) Develop ORBIT standard report, 5) Clarify reclassification expectations, 6) Option for CFC to process large KVs instead of region, 7) Develop closeout checklist, and 8) OSRTI improve communication with other HQ offices for approving recertification of reclassified funds.	The issuance of Model Notifications for Milestone Special Account Transactions (April 22, 2011), Reclassification Fact Sheet (June 16, 2011), and Closeout Checklist Fact Sheet (June 16, 2011) addressed the following to improve the SA reclassification, transfer to the Trust Fund, and account closure processes: 1) Reference site background information available elsewhere, 2) Send formal memorandums to HQ for actions equal to or greater than \$200K (HQ will review sample of actions less than \$200K each year), 3) Crosswalk of previous budget structures to current budget, 4) Development of ORBIT report available through ORBIT Information Center, 5) Provided instructions to use FDW Budget Detail Spending Query, 6) Clarified expectations for reclassifying payroll and pre-IFMS expenditures, and 7) Checklist for account closures.